

SETTLEMENT AGREEMENT

I. PARTIES

This Settlement Agreement ("Agreement") is entered into between the United States of America, acting through the United States Department of Justice and on behalf of the Department of Health and Human Services ("HHS"), the Office of Inspector General of the Department of Health and Human Services ("OIG-HHS") (collectively the "United States"), and Green Acres Rehabilitation & Nursing Center ("Green Acres") by and through its owner and operator, Greenacres Health Systems (hereafter referred to as "the Parties"), through their authorized representatives.

II. PREAMBLE

As a preamble to this Agreement, the Parties agree to the following:

- A. Green Acres is a 151-bed long-term care facility located at 1401 Ivy Hill Road, Wyndmoor, PA 19150.**
- B. The United States contends that Green Acres submitted or caused to be submitted claims for payment to the Medicare Program ("Medicare"), Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395-1395ggg, and/or the Medical Assistance Program ("Medicaid"), Title XIX of the Social Security Act, Title 42 U.S.C. §§ 1396-1396v.**
- C. The United States contends that it has certain civil monetary claims against Green Acres under the False Claims Act, other federal statutes and/or common law doctrines, for engaging in the following conduct, during the period from January 1, 2004 to June 30, 2004, relating to alleged inadequate services regarding: (1) provision of adequate**

nutrition to meet the nutritional needs of residents, (2) provision of medication to residents, (3) falls, (4) pressure ulcer care, including the prevention and treatment of wounds, and (5) incontinence care, and submitted and/or caused the submission of claims for reimbursement to Federal health care programs in connection therewith. The United States, through the Centers for Medicare & Medicaid Services of HHS ("CMS"), also has cited Green Acres for various deficiencies, including, but not necessarily limited to, the foregoing conduct, in surveys that were completed on January 28, 2004, February 9, 2004, February 25, 2004, March 19, 2004 and April 26, 2004. All of the foregoing is hereinafter referred to as the "Covered Conduct."

D. Green Acres denies the contentions of the United States as set forth in Paragraph C, above, and to the contrary, contends that its conduct was at all times lawful and appropriate.

E. In order to avoid the delay, uncertainty, inconvenience and expense of protracted litigation of these claims, the Parties reach a full and final settlement as set forth below.

III. TERMS AND CONDITIONS

NOW, THEREFORE, in consideration of the mutual promises, covenants, and obligations set forth below, and for good and valuable consideration as stated herein, the Parties agree as follows:

1. At the time of execution of this Agreement, Green Acres agrees as part of its settlement of this matter to pay to the United States, One Hundred Forty-Three

Thousand Dollars (\$143,000.00). Green Acres agrees to make payment of this portion of the overall Settlement Amount (as further described in Paragraph 2 below) by electronic funds transfer pursuant to written instructions to be provided by the Office of the United States Attorney.

2. As part of this Agreement and as an additional part of the Settlement Amount, Green Acres agrees to establish a "Quality of Care/Quality of Life Fund" ("the Fund") through which Twenty-Five Thousand Dollars (\$25,000) will be expended in addition to expenditures for programs, services and equipment already budgeted in the ordinary course of business by Green Acres and its parent company and manager. The Fund shall be used to enhance the quality of life of the residents of Green Acres and the quality of care provided to them. To that end, within twelve (12) months from the date of execution of this Agreement, Green Acres shall expend all monies comprising the Fund on programs, services and equipment that will improve the quality of life and care rendered to Green Acres residents. Green Acres may variously accomplish this either by expending the cash, and/or purchasing items and/or services and incurring the obligations to pay for the same within the aforesaid twelve (12) month period. Green Acres will confer with the Consultants (as described in Paragraph 8) in determining how the Fund is to be spent, and provide the United States with quarterly reports regarding the expenditure of monies from the Fund. In the event that the Fund amount is not fully expended and/or obligated within the 12-month period, Green Acres agrees immediately to remit to the United States a lump

sum payment for the difference between Twenty-Five Thousand (\$25,000) and the amount that has been expended and/or obligated.

3. Subject to the exceptions in Paragraph 5 below, in consideration of the obligations of Green Acres set forth in this Agreement, conditioned upon Green Acres's payment in full of the Settlement Amount and creation of the Fund, the United States (on behalf of itself, its officers, agents, agencies and departments) agrees to release Green Acres together with its current and former parent corporations and its owner, Greenacres Health Systems (and their officers and directors, except to the extent set forth in Paragraph 5(G) below), and the successors and assigns of any of them, from any civil or administrative monetary claim the United States has or may have under the False Claims Act, 31 U.S.C. §§ 3729-3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Program Fraud Civil Remedies Act, 31 U.S.C. §§ 3801-3812; 42 U.S.C. §§ 1395i-3(h) and 1396r(h); or the common law theories of payment by mistake, unjust enrichment, breach of contract and fraud, for the Covered Conduct.

4. In consideration of the obligations of Green Acres set forth in this Agreement, conditioned upon Green Acres's payment in full of the Settlement Amount, the OIG-HHS agrees to release and refrain from instituting, directing or maintaining any administrative action seeking exclusion from the Medicare, Medicaid or other Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f)) against Green Acres, together with its current and former parent corporations, and the successors and assigns of any of them under 42 U.S.C. § 1320a-7a (Civil Monetary Penalties Law), or 42 U.S.C. § 1320a-

7(b)(7)(permissive exclusion for fraud, kickbacks and other prohibited activities), for the Covered Conduct, except as reserved in Paragraph 5, below.

5. Notwithstanding any term of this Agreement, specifically reserved and excluded from the scope and terms of this Agreement as to any entity or person are any and all of the following:

A. Any civil, criminal or administrative claims arising under Title 26, U.S. Code (Internal Revenue Code);

B. Any criminal liability;

C. Except as explicitly stated in this Agreement, any administrative liability, including mandatory exclusion from Federal health care programs;

D. Any liability to the United States (or its agencies) for any conduct other than the Covered Conduct;

E. Any claims based upon such obligations as are created by this Agreement;

F. Any claims based on a failure to deliver items or services due, except as set forth in the Covered Conduct;

G. Any civil or administrative claims against individuals, including former directors, officers, employees, agents or shareholders of defendant Green Acres who are criminally indicted or charged, or are convicted, or who enter into a criminal plea agreement related to the Covered Conduct.

6. Greenacres Health Systems agrees to develop a Corporate Compliance Program (“Compliance Program”) that sets forth the structure for reporting and addressing all components relevant to the provision of adequate care, e.g., medical, nursing, nutrition, wound care, dietary, housekeeping, laundry, infection control, plant operations and facility management services and shall incorporate the principles and policies set forth in the OIG-HHS’s Compliance Program Guidance for Nursing Facilities. In addition, the Compliance Program shall utilize data sources such as the facility’s Quality Indicators to evaluate care issues from a compliance perspective. A true copy of the Corporate Compliance Program shall be provided to the United States for review within 90 days of the date of this Settlement Agreement.

7. Green Acres agrees that it will comply fully with the applicable statutes, rules and regulations governing the Medicare and Medicaid Programs and the Nursing Home Reform Act. shall conduct periodic training on an “as needed” basis (but at least semi-annually) that addresses the issues identified as a result of the government’s investigation and those quality of care issues identified by Green Acres’s Compliance and Quality Assurance Committees. In determining what training should be performed, these Committees shall review the complaints received, satisfaction surveys, staff turnover data, any state or federal surveys, including those performed by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) or other such private agencies, any internal surveys, and the CMS quality indicators.

8. Green Acres agrees to employ independent third-party consultants, to assist in and assess Green Acres's compliance with the terms of this Settlement Agreement. The consultants shall be chosen by the United States after consultation with Green Acres. Pursuant to this selection process, Marie Boltz, MSN, NHA, and Susan Renz, MSN, RNCS, have been chosen as the Consultants. If the Consultants resign or are removed for any reason by the United States prior to the termination of their term of appointment, the United States, after consultation with Green Acres, shall appoint other consultants with the same functions and authorities. The Consultants shall visit Green Acres for a period of at least one (1) year from the first monitoring visit and shall have access, at any time, to all current nursing home residents, their medical records, staff and employees, and all records in the possession or control of Green Acres staff and employees (e.g., quality assurance records). In addition, the Consultants shall advise management and staff as to possible procedures which, in the Consultants' view, may facilitate compliance with this Settlement Agreement. The Consultants may confer and correspond with the parties on an *ex parte* basis.

9. The parties acknowledge that the proposed Consultants will submit an acceptable budget (to the United States and Green Acres) for a one (1) year consulting period. The United States and Green Acres agree that the total annual consulting fee for the Consultants shall not exceed \$50,000 without the prior written approval of the parties. The Consultants shall be compensated at the budgeted rate (\$100.00 per hour) for performance of the consulting activities set forth herein. The Consultants may retain

independent consultants, as needed, to assist them in meeting their obligations, subject to the proposed annual budget. Expenditures for such independent consultants may not exceed the budgeted hourly rate or (in combination with the fees paid to the Consultants) the annual budget, without the prior written approval of the parties. Green Acres shall bear all reasonable costs of the Consultants consistent with the hourly rate, not to exceed the budget limits set forth above. Failure to pay the Consultants within thirty (30) calendar days of receipt of their invoice shall constitute a breach of this Settlement Agreement subject to paragraph 13; provided, however, that Green Acres shall advise the consultants of any apparent errors or contested items in the invoice within ten (10) days of receiving the invoice. In the event of a good faith disagreement that is not resolved within this time frame, Green Acres shall pay all uncontested amounts within thirty (30) days of its receipt of the invoice.

10. The Consultants shall visit Green Acres as they deem appropriate. At all times the Consultants shall attempt to coordinate their activities with the appropriate Green Acres personnel in order to minimize disruption in the day-to-day operations of the facility. At the conclusion of each visit, the Consultants will meet with Green Acres's Administrator (or her/his designee) to discuss any observations and recommendations that have been identified, and make suggestions related to how Green Acres can address these observations and recommendations. The Consultants shall create a report (the "Consultants' Report") documenting any observations and recommendations relating to compliance with this Settlement Agreement and shall present the report within ten (10)

calendar days of the site visit, to Green Acres, the United States Attorney's Office, and the U.S. Department of Health and Human Services, Office of Inspector General. Upon receipt of the Consultants' Report, Green Acres will have an opportunity to submit a response, with the assistance of the Consultants, as requested by Green Acres, to address any concerns raised by the Consultants and actions taken by Green Acres in response to such concerns. Such response, if any, shall be submitted within ten (10) business days of receipt by Green Acres of the Consultants' Report. Green Acres and the United States agree that, at the request of either party, they shall meet promptly to discuss any issues or concerns raised by the Consultants. Green Acres is not bound by the Consultants' observations and recommendations but must address them in good faith. In the event the United States believes there has been a breach of this Settlement Agreement, nothing in this Settlement Agreement shall prevent the United States from calling the Consultants as witnesses or from submitting their written observations and recommendations in any proceeding. In the event that Green Acres wishes to call the Consultants as witnesses in any proceeding concerning their expert opinions, Green Acres will compensate the Consultants for their appearance.

11. If, after one (1) year of the date of the first monitoring visit, and in the reasonable judgment of the United States, Green Acres has implemented all provisions contained in this Settlement Agreement and there are no unresolved issues that have a material impact on care to the residents of Green Acres, the consulting project shall terminate. If the Consultants recommend that the consulting project should be extended

beyond the one-year term, the Consultants shall state the basis for such recommendation and the reasons and circumstances for the proposed extension, as well as any proposal they may have for the duration and nature of the proposed extension and a reasonable budget for their services during the proposed extension. Such proposed extension must be reasonable under the circumstances and Green Acres shall continue to compensate the Consultants at the same hourly rate as stated above and at the same annual cap as stated above if the United States determines in good faith that there are still unresolved problems requiring the extension of the consulting project.

12. The obligations imposed by this Settlement Agreement on Green Acres, except for the consulting project, shall be in effect for a period of three (3) years from the effective date of this Settlement Agreement. During that three-year period, thirty (30) days after the first, second, and third anniversary of the effective date of this Settlement Agreement, Green Acres shall submit Annual Reports to the OIG-HHS regarding the status of its compliance with this Settlement Agreement. Each annual report shall include: (a) any amendments or revisions to Green Acres's Compliance Program made during the preceding year and the reasons for such changes (e.g., change in contractor policy); (b) a description of training programs that address the issues identified as a result of the government's investigation provided pursuant to paragraph 7, when the training programs were implemented, and a summary of the activities undertaken in furtherance of these programs; and (c) a certification by the Compliance Officer that all applicable persons have completed the training; that Green Acres is in compliance with all

of the requirements of this Settlement Agreement, to the best of his or her knowledge; and that the Compliance Officer has reviewed the Annual Report and has made reasonable inquiry regarding its content and believes that the information is accurate and truthful.

13. In the event that Green Acres fails to comply in good faith with any of the terms of this Settlement Agreement relating to it, or should any of Green Acres's representations or warranties be materially false, the United States may, at its sole discretion, exercise one or more of the following rights:

- (a) seek specific performance of this Settlement Agreement and the prevailing party shall be entitled to an award of reasonable attorneys fees and costs in its favor; or
- (b) exercise any other right granted by law; or
- (c) seek exclusion by the OIG-HHS for material breach pursuant to the following procedures:

(1) Notice of Material Breach and Intent to Exclude. The United States and Green Acres agree, as a contractual remedy, that a material breach of this Settlement Agreement by Green Acres constitutes an independent basis for the Nursing Facility's Green Acres's exclusion from participation in the Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f)). Upon a determination by OIG-HHS that Green Acres have materially breached this Settlement Agreement and that exclusion should be imposed, the OIG-HHS shall notify Green Acres by certified mail of: (a) Green Acres's material breach; and (b)

OIG-HHS's intent to exercise its contractual right to impose exclusion ("Notice of Material Breach and Intent to Exclude").

(2) Opportunity to Cure. Green Acres shall have 35 days from the date of the Notice of Material Breach and Intent to Exclude Letter to demonstrate to the OIG-HHS's satisfaction that:

- (a) Green Acres is in compliance with the obligations of this Agreement cited by the OIG-HHS as being the basis for the material breach;**
- (b) the alleged material breach has been cured; or**
- (c) the alleged material breach cannot be cured within the 35-day period, but that: (i) Green Acres has begun to take action to cure the material breach; (ii) Green Acres is pursuing such action with due diligence; and (iii) Green Acres has provided to OIG-HHS a reasonable timetable for curing the material breach.**

(3) Exclusion Letter. If at the conclusion of the 35-day period, Green Acres fails to satisfy the requirements of this Paragraph, OIG-HHS may exclude Green Acres from participation in the Federal health care programs. OIG-HHS will notify Green Acres in writing of its determination to exclude Green Acres. Subject to the provisions in this Paragraph, the exclusion shall go into effect 30 days after the date of the Exclusion Letter. The exclusion of Green Acres will have national effect and will also apply to all other federal procurement and non-procurement programs. If Green Acres is excluded under the provisions of the Settlement Agreement, Green Acres may seek reinstatement by

submitting a written request pursuant to the provisions at 42 C.F.R. §§ 1001.3001-.3004.

Reinstatement is not automatic.

(4) **Review Rights.** Upon the OIG-HHS's delivery to Green Acres of the Exclusion Letter, and as an agreed-upon contractual remedy for the resolution of disputes arising under the obligations of this Settlement Agreement, Green Acres shall be afforded certain review rights comparable to those set forth in 42 U.S.C. § 1320a-7(f) and 42 C.F.R. Part 1005 as if they applied to the exclusion for breach of this Order.

Specifically, an action for exclusion shall be subject to review by an Administrative Law Judge (ALJ) and, in the event of an appeal, the Departmental Appeals Board ("DAB"), in a manner consistent with the provisions in 42 C.F.R. §§ 1005.2-1005.21. Notwithstanding the language in 42 C.F.R. § 1005.2(c), a request for a hearing involving exclusion for breach shall be made within 30 days of the date of the Exclusion Letter.

(5) **Exclusion Review.** Notwithstanding any provision of Title 42 of the United States Code or Chapter 42 of the Code of Federal Regulations, the only issues in a proceeding for exclusion based on a material breach of the Settlement Agreement shall be: (a) whether Green Acres was in material breach of this Settlement Agreement; (b) whether such breach was continuing on the date of the Exclusion Letter; and (c) whether the alleged material breach cannot be cured within the 35-day period, but that (i) Green Acres has begun to take action to cure the material breach, (ii) Green Acres is pursuing such action with due diligence, and (iii) Green Acres has provided to OIG-HHS a reasonable timetable for curing the material breach.

(6) For purposes of the exclusion herein, exclusion shall take effect only after an ALJ decision that is favorable to the OIG-HHS. Green Acres's election of its contractual rights to appeal to the DAB shall not abrogate the OIG-HHS's authority to exclude Green Acres upon the issuance of the ALJ's decision pending appeal. If the ALJ sustains the determination of the OIG-HHS and determines that exclusion is authorized, such exclusion shall take effect 20 days after the ALJ issues such a decision, notwithstanding that Green Acres may request review of the ALJ decision by the DAB.

(7) The review by an ALJ or DAB provided for above shall not be considered to be an appeal right arising under any statutes or regulations. Consequently, the parties agree that the DAB's decision (or the ALJ's decision if not appealed) shall be considered final for all purposes under this Settlement Agreement.

14. In the event that the United States exercises any of its rights under paragraph 13 of this Settlement Agreement, Green Acres specifically reserves all of its rights to challenge, defend and contest any such action.

15. In addition to the limitations imposed under Paragraph 13(c)(5) above, Green Acres waives and will not assert any defenses Green Acres may have to any criminal prosecution relating to the Covered Conduct based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Settlement bars a remedy sought in such criminal prosecution. Green Acres agrees that this settlement is not punitive in purpose or

effect. Nothing in this paragraph or any other provision of this Agreement constitutes an agreement by the United States concerning the characterization of the Settlement Amount for purposes of the Internal Revenue Laws, Title 26 of the United States Code.

16. Green Acres fully and finally releases the United States, its agencies, employees, servants, and agents from any claims (including attorneys fees, costs, and expenses of every kind and however denominated) which Green Acres has asserted, could have asserted, or may assert in the future against the United States, its agencies, employees, servants, and agents, related to the Covered Conduct and the United States' investigation and prosecution thereof.

17. The Amount that Green Acres must pay pursuant to this Agreement by electronic wire transfer pursuant to Paragraph 1 above, will not be decreased as a result of any denial of claims for payment being withheld from payment by any Medicare carrier or intermediary or any State payer, related to the Covered Conduct; and Green Acres agrees not to resubmit to any Medicare carrier or intermediary or any State payer any previously denied claims related to the Covered Conduct, and agrees not to appeal any such denials of claims.

Green Acres agrees to the following:

A. Unallowable Costs Defined: that all costs (as defined in the Federal Acquisition Regulations (FAR), 48 C.F.R. § 31.205-47 and in Titles XVIII and XIX of the Social Security Act, 42 U.S.C. §§ 1395-1395ggg and 1396-1396v, and the regulations and

official program directives promulgated thereunder) incurred by or on behalf on Green Acres, its present or former officers, directors, employees, shareholders, and agents in connection with:

(1) the United States' audit(s) and civil investigations(s) of the Covered Conduct;

(2) Green Acres's investigation, defense, and any corrective actions undertaken in indirect response to the United States' audit(s) and civil investigation(s) in connection with the matters covered by this Agreement (including attorney's fees);

(3) the negotiation and performance of this Agreement;

(4) the payment Green Acres makes to the United States pursuant to this Agreement;

(5) the third party consultant costs incurred pursuant to paragraph 8

of this Agreement; and

(6) the obligation to prepare and submit annual reports to the OIG-HHS, are unallowable costs on Government contracts and under the Medicare Program, Medicaid Program, TRICARE Program, and Federal Employees Health Benefits Program (FEHBP).

All costs described or set forth in this Paragraph 17.A are hereafter "Unallowable Costs;" provided, however, that nothing in this Paragraph 17.A. affects the status of costs that are not allowable based on any other authority applicable to Green Acres.

B. Future Treatment of Unallowable Costs: These unallowable costs will be separately estimated and accounted for by Green Acres, and Green Acres will not charge such

Unallowable Costs directly or indirectly to any contracts with the United States or any State Medicaid Program, or seek payment for such Unallowable Costs through any cost report, cost statement, information statement, or payment request submitted by Green Acres or any of its subsidiaries to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

C. Treatment of Unallowable Costs Previously Submitted for Payment: Green

Acres further agrees that within 90 days of the effective date of this Agreement, it will identify to applicable Medicare and TRICARE fiscal intermediaries, carriers, and/or contractors, and Medicaid, VA and FEHBP fiscal agents, any Unallowable Costs (as defined in this Paragraph) included in payments previously sought from the United States, or any State Medicaid Program that have affected its reimbursement from any federal program, including, but not limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by Green Acres or any of its subsidiaries, and will request, and agree, that such cost reports, cost statements, information reports, or payment requests, even if already settled, be adjusted to account for the effect of the inclusion of the unallowable costs. Green Acres agrees that the United States, at a minimum, will be entitled to recoup from Green Acres any overpayment plus applicable interest as a result of the inclusion of such Unallowable Costs on previously-submitted cost reports, information reports, cost statements, or request for payment. Any payment due after the adjustments have been made shall be paid to the United States pursuant to the direction of the Department of Justice, and/or the affected agencies. The United States reserves its rights to disagree with any calculations submitted by Green

Acres or any of its subsidiaries on the effect of inclusion of unallowable costs (as defined in this Paragraph) on Green Acres or any of its subsidiaries' cost reports, cost statements, or information reports. Nothing in this Agreement shall constitute a waiver of the rights of the United States to examine or reexamine the unallowable costs described in this Paragraph.

18. Green Acres covenants to cooperate fully and truthfully with the United States' investigation of individuals and entities not specifically released in this Agreement. Upon reasonable notice, Green Acres will make reasonable efforts to facilitate access to, and encourage the cooperation of, its directors, officers, and to cooperatively facilitate access to its employees for interviews and testimony, consistent with the rights and privileges of such individuals.

19. This Agreement is intended to be for the benefit of the Parties, only, and by this instrument the Parties do not release any claims against any other person or entity except as otherwise specifically set forth herein.

20. Green Acres agrees that it will not seek payment for any costs that are unallowed costs under this Agreement from any health care beneficiaries or their parents or sponsors. Green Acres waives any causes of action against these beneficiaries or their parents or sponsors based upon the claims for payment covered by this Agreement.

21. Green Acres expressly warrants that it has reviewed its financial situation

and that the Settlement Amount is not a voidable transfer within the meaning of 11 U.S.C.

§ 547(c), that Green Acres does not intend to file and is not aware of any third party filing of a petition for bankruptcy, and that it will remain in operation during and following its payments to the United States hereunder. Further, the Parties expressly warrant that, in evaluating whether to execute this Agreement, the Parties (i) have intended that the mutual promises, covenants and obligations set forth herein constitute a contemporaneous exchange for new value given to Green Acres, within the meaning of 11 U.S.C. § 547(c)(1), and (ii) have concluded that these mutual promises, covenants and obligations do, in fact, constitute such a contemporaneous exchange.

22. Each party to this Agreement will bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Agreement.

23. Green Acres represents that this Agreement is freely and voluntarily entered into without any degree of duress or compulsion whatsoever.

24. This Agreement is governed by the laws of the United States. The Parties agree that the exclusive jurisdiction and venue for any dispute arising between and among the Parties under this Agreement will be the United States District Court for the Eastern District of Pennsylvania, except that exclusion by the OIG-HHS pursuant to paragraph 13(c) shall be resolved pursuant to the procedures set forth in that paragraph.

25. This Agreement may not be amended except by written consent of the Parties.

26. The undersigned individuals signing this Agreement on behalf of Green

Acres represent and warrant that they are authorized by Green Acres to execute this Agreement. The undersigned United States signatories represent that they are signing this Agreement in their official capacities and that they are authorized to execute this Agreement.

27. This Agreement may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same agreement.

28. This Agreement is effective on the date of signature of the last signatory to the Agreement.

THE UNITED STATES OF AMERICA

PATRICK L. MEEHAN
United States Attorney
Eastern District of Pennsylvania

DATED: _____

BY: _____

JAMES G. SHEEHAN
Associate United States Attorney
United States Attorney's Office
Eastern District of Pennsylvania

DATED: _____

BY: _____

DAVID R. HOFFMAN
Assistant United States Attorney
Eastern District of Pennsylvania

DATED: _____

BY: _____

LARRY J. GOLDBERG
Assistant Inspector General
for Legal Affairs
Office of Inspector General
United States Department of
Health and Human Services

GREEN ACRES HEALTH SYSTEMS

DATED: _____

BY: _____
W. CRAIG KNAUP, ESQ.

DATED: _____

BY: _____
ALLEN SEGAL, CEO

